

INDIANA

Law	Gasoline/gasohol: Motor Fuel Tax, Article 6, Chapter 1.1 Alternative fuels: Special Fuel Tax Law, Article 6, Chapter 2.1
Definitions	Gasoline: all products commonly known or sold as gasoline, regardless of their classifications or uses, and liquids distilled with gasoline, naphtha, kerosene, or similar petroleum products that has a 10% recovery when distilled (includes gasohol, regardless of the percentage of alcohol additives). [Sec. 6-6-1.1-103(g), Information Bulletins #MFT-1, #SFT-3] Special fuel: all combustible gases and liquids, not including gasoline, ethanol blended with gasoline, alternative fuels. [Sec 6-6-2.5-22] Alternative fuel: any liquefied petroleum gas, compressed natural gas product, or a combination of liquefied petroleum gas and a compressed natural gas product used in an internal combustion engine (includes butane, propane, or compressed natural gas). Alternative fuel is subject to special fuel tax law. [Sec. 6-6-2.5-1]
Tax Rate	15¢ per gallon for gasoline, gasohol [Sec. 6-6-1.1-201] 16¢ per gallon for special fuels, alternative fuels [Sec. 6-6-2.5-28]
Tax Breaks	None.
Exemptions	None.
Gasohol	See definition of gasoline, above.
Special Provisions	Alternative-fuel-powered vehicles registered in Indiana must display an alternative fuel decal and pay an annual fee in lieu of tax at the following rates: \$100 for a truck with a declared GVW 9000 lbs. or less; \$175 for a truck over 9000 lbs. but not more than 11,000 lbs.; \$250 for an alternative fuel delivery truck over 11,000 lbs. GVW; \$300 for a truck, other than an alternative fuel delivery truck,

over 11,000 lbs. GVW; and \$500 for a tractor designed to be used with a semitrailer. [Sec. 6-6-2.1-203] A decal evidences tax payment, effective April 1 through March 31 annually. Display is at lower left side of front windshield.